



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 14, 2013

Via E-mail

Robert A. Riecker  
Vice President, Controller and Chief  
Accounting Officer  
Sears Holdings Corporation  
3333 Beverly Road  
Hoffman Estates, Illinois 60179

**Re:   Sears Holdings Corporation**  
**Form 10-K for Fiscal Year Ended February 2, 2013**  
**Filed March 20, 2013**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 28, 2013**  
**File No. 0-51217**

Dear Mr. Riecker:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief

cc:   William K. Phelan, Senior Vice President, Finance